PATENT APPLICATION

RESPONSE UNDER 37 CFR §1.116 EXPEDITED PROCEDURE TECHNOLOGY CENTER ART UNIT 1753

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Takeshi SAKAMOTO et al.

Group Art Unit: 1753

Application No.: 10/788,464

Examiner:

E. WONG

Filed: March 1, 2004

Docket No.: 118870

For:

METHOD OF MANUFACTURING RARE-EARTH MAGNET, AND PLATING

BATH

AMENDMENT AFTER FINAL REJECTION UNDER 37 CFR §1.116

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In reply to the May 9, 2007 Office Action, the period for reply being extended by the attached Petition for Extension of Time, and in consideration of the attached Declaration, please consider the following:

Amendments to the Claims as reflected in the listing of claims; and Remarks.